



NORFOLK

Office of the City Attorney

BERNARD A. PISHKO
City Attorney
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January 28, 2014

R-7

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Boddie Noell Enterprises, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Boddie Noell Enterprises, Inc., \$4,955.81 based upon the overpayment of Business Personal Property Tax for 2013, resulting in a refund due of \$4,955.81, plus interest.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be "B. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

Form and Correctness Approved:

By [Signature]
Office of the City Attorney

Contents Approved:

By [Signature]
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 4,955.81 1000-2695
[Signature] Account
Director of Finance 1/21/14
Date

NORFOLK, VIRGINIA

BCM

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO
ISSUE A REFUND TO BODDIE NOELL ENTERPRISES,
INC. BASED UPON THE OVERPAYMENT OF BUSINESS
PERSONAL PROPERTY TAX FOR 2013.

- - -

WHEREAS the Commissioner of the Revenue has determined
that business personal property taxes were erroneously overpaid
by Boddie Noell Enterprises, Inc. for tax year 2013 and has
corrected this assessment in accordance with Virginia Code §
58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified
with the consent of the City Attorney that the aforementioned
taxpayer paid all taxes due on the erroneous assessment and is
entitled to a refund of excess taxes paid based on the corrected
assessment in the amount of \$4,955.81, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$4,955.81 is hereby appropriated
for a refund to Boddie Noell Enterprises, Inc. for tax
year 2013;

Section 2:- That the Treasurer of the City of
Norfolk is hereby directed to refund to Boddie Noell
Enterprises, Inc. in the amount specified above as
soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Boddie Noell Enterprises, Inc

Account # 218721/000885/000886/000888/000889/014060/900124

January 3, 2014

Overview:

Our office made a statutory assessment on Boddie Noell Enterprises, Inc., (BNEI), because they had not filed their 2013 Business Personal Property Tax. We included a late filing penalty. BNEI subsequently provided this office with the filing. The newly filed return reflected assets that had been deleted and/or removed from service, which necessitated an adjustment to the assessment. The adjusted assessment resulted in an overpayment of **\$4,955.81**. We are therefore requesting that a refund in this amount be issued to BNEI.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces Business Personal Property revenue by **\$4,955.81** for the 2014 fiscal year.

Conclusion:


It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business Personal Property** overpayment of **\$4,955.81**.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$4,955.81 as specified by Virginia Code §58.1-3981 due to the overpayment of Business Personal Property Taxes.



C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date



Date